**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPLICATION NO. 7 OF 2001.

The Commissioner of Income-tax,
Bombay City-IV. .. Applicant.

V/s.

Billimoria Constructions P.Ltd. .. Respondent.

Shri Parag Vyas for the applicant.

Shri F.V. Irani for the respondent.

**CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.**

**DATED : 27.9. 2005.**

**P.C. :**
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. In view of the finding of fact recorded by the Tribunal, no substantial question of law is involved in this case. Even otherwise, application raising similar question with regard to the previous assessment year came to be rejected. In this view of the matter, application is rejected in limine for want of substantial question of law warranting reference with no order as to costs.

**(J.P. DEVADHAR,J.)** **(V.C. DAGA,J.)**